APPENDIX XIII.

[Vide answer to unstarred question No. 34 asked by Mr. J. A. Saldanha at the meeting of the Legislative Council held on the 14th December 1938, page 225 supra.]

Statement showing the rates of discount allowed to licensed stamp-vendors during the ten years ending 31st March 1938 for the sale of judicial and non-judicial stamps and copy stamp papers.

Description of stamps.	Rate per cent of discount allowed.						
	In Madras and other towns * the population of which exceeds 50,000 according to the latest Census.		At places in the mufassal within 3 miles of which stamps are sold by the Government.			At other places.	
	Prior to 15th January 1937.	With effect from 15th January 1937.	Prior to 15th January 1937.	With effect from 15th January 1937.	With effect from 1st April 1937.	Prior to 15th January 1937.	With effect from 15th January 1937.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Non-judicial stamps—							
(a) Adhesive—							
(1) Not exceeding in value As. 8 each (other than one anna revenue labels).	3 2 0	3 2 0	4 11 0	4 11 0	*3 2 0*	6 4 0	6 4 0
(2) Exceeding As. 8 but not exceeding Rs. 5 each ..	1 9 0	1 9 0	2 9 8	2 9 8	*1 9 0*	3 2 0	3 2 0
(3) Exceeding Rs. 5 but not exceeding Rs. 50 each.	1 9 0	1 9 0	1 9 0	1 9 0	1 9 0	1 9 0	1 9 0
(4) Exceeding Rs. 50 but not exceeding Rs. 100 each. †	0 12 6 (from 1st April 1929).	*0 6 3*	0 12 6	*0 6 3*	0 6 3	0 12 6	*0 6 3*
(b) Hundi	3 2 0	*2 1 4*	4 11 0	4 11 0	4 11 0	6 4 0	6 4 0
(c) Impressed—							
(1) Not exceeding Rs. 50 in value each	3 2 0	*2 1 4*	4 11 0	4 11 0	4 11 0	6 4 0	6 4 0
(2) Exceeding Rs. 50 but not exceeding Rs. 100 each. †	2 5 6 (from 1st April 1929).	*1 9 0*	2 5 6	*1 9 0*	1 9 0	2 5 6	*1 9 0*
Judicial stamps—							
(1) of the value of Re. 1 or less	1 0 8	1 0 8	1 0 8	1 0 8	1 0 8	1 0 8	1 0 8
(2) of the value not exceeding Rs. 50 each	0 12 6	0 12 6	0 12 6	0 12 6	0 12 6	0 12 6	0 12 6
(3) of the value exceeding Rs. 50 but not exceeding Rs. 100. †	0 6 3 (from 1st April 1929).	0 6 3	0 6 3	0 6 3	0 6 3	0 6 3	0 6 3
Copy stamp papers	3 2 0	*1 0 8*	4 11 0	*3 2 0*	3 2 0	6 4 0	*4 11 0*

* Prior to 1st October 1932 the rates in column (2) above applied only to stamp-vendors in the towns of Madras, Bellary, Vellore, Tanjore-Kumbakonam, Negapatam, Madura, Coimbatore, Salem and Calicut. As the population of Negapatam town is below 50,000 according to the census of 1931 the stamp-vendors in that town are now allowed discount at the rates in column (6) above.

† Licensed stamp-vendors were permitted to sell stamps of these denominations only from 1st April 1929.